White Oak Coal Co., Inc. and its alter ego and/or successor Paroki Enterprises, Inc., JAP Leasing, Inc., Jerry C. Deel Trucking, Arlene Deel and Jerry Deel and United Mine Workers of America District No. 28. Cases 5–CA–16843, 5–CA–17008, and 5–CA–17275

August 25, 1995

## SUPPLEMENTAL DECISION AND ORDER

BY CHAIRMAN GOULD AND MEMBERS STEPHENS, BROWNING, COHEN, AND TRUESDALE

On May 6, 1993, Administrative Law Judge Claude R. Wolfe issued the attached supplemental decision. The General Counsel filed limited exceptions, a supporting brief, and a memorandum in support of the judge's supplemental decision. The Respondent filed exceptions and a supporting brief.

The National Labor Relations Board has considered the judge's supplemental decision and the record in light of the exceptions and briefs, and has decided to affirm the judge's rulings,<sup>1</sup> findings, and conclusions, as further explained below, and to adopt the recommended Order as modified and set forth in full below.<sup>2</sup>

In this case, we reexamine the principle of "piercing the corporate veil" and we impose personal liability on individual shareholders. We clarify existing precedent and apply a two-pronged test derived from Federal common law.

We conclude that the corporate veil may be pierced when: (1) the shareholder and corporation have failed to maintain separate identities, and (2) adherence to the corporate structure would sanction a fraud, promote injustice, or lead to an evasion of legal obligations. Applying this test, as further explained below, we conclude that the corporate veil should be pierced to hold Arlene and Jerry Deel personally liable for Respondent White Oak Coal Company's remedial and backpay obligations.

In the underlying unfair labor practice case, 295 NLRB 567 (1989), the Board found that Respondent White Oak violated Section 8(a)(5) by failing to grant

a contractually mandated wage increase and by discontinuing holiday and birthday pay, pension fund payments, and pay for unused, annual, personal, and sick leave. Further, we found that Respondent White Oak, by Arlene Deel, unlawfully threatened and unlawfully discharged employee Doug Coleman. We also found that Respondent White Oak, acting through the Deels, unlawfully refused to reinstate named unfair labor practice strikers. We ordered Respondent White Oak, its officers, agents, successors, and assigns, to recognize and bargain with United Mine Workers; to restore the wages, hours, and other terms and conditions of employment that were unlawfully discontinued; and to offer reinstatement and make-whole relief to the named unfair labor practice strikers.

Thereafter, controversies arose over: the amounts of backpay due; the amount of union benefit fund payments due;<sup>3</sup> and alter ego, single employer, successorship, and "dissipation of assets" theories advanced by the General Counsel's amended compliance specification.

These matters were heard by Judge Wolfe. At the outset, we adopt Judge Wolfe's supplemental findings that Paroki Enterprises, Inc. (Paroki) is an alter ego, or alternatively, a Golden State<sup>4</sup> successor, of White Oak Coal Co., Inc. (White Oak); that JAP Leasing, Inc. (JAP), Arlene Deel and Jerry Deel are alter egos of, and part of a single integrated enterprise with, White Oak and Paroki; and that each of these Respondents is jointly and severally required to remedy White Oak's unfair labor practices. However, in adopting the judge's decision to impose personal liability on Arlene and Jerry Deel, we stress that: (1) the Deels substantially disregarded the corporate form; and (2) the use of the corporate form as a shield to protect the Deels from personal liability would promote injustice and would permit evasion of statutory and remedial obligations.

## I. FACTUAL BACKGROUND

In 1981, Arlene and Jerry Deel incorporated White Oak to mine coal in Dickenson County, Virginia.<sup>5</sup> On October 1, 1982, White Oak executed a contract mining agreement with Clinchfield Coal Company (Clinchfield) to mine Clinchfield reserves. Further, White Oak was party to the 1981–1984 National Bitu-

<sup>&</sup>lt;sup>1</sup>The instant supplemental backpay proceeding opened before Administrative Law Judge Claude R. Wolfe on April 14, 1992. Arlene Deel testified that subpoenaed Paroki documents were destroyed when diesel oil had been pumped into her basement office. She admitted that certain records were available from other sources. The hearing was recessed to permit the General Counsel to seek subpoena enforcement in United States District Court. At the reopened hearing, following subpoena enforcement, the parties stipulated to the authenticity of the subpoenaed documents. Judge Wolfe overruled any objection regarding their relevance. We affirm this ruling. Accordingly, we have relied on these documents in reaching our conclusions

<sup>&</sup>lt;sup>2</sup>The Respondent has requested oral argument. The request is denied as the record, exceptions, and briefs adequately present the issues and the positions of the parties.

<sup>&</sup>lt;sup>3</sup>Except as otherwise provided herein, the method of computing backpay, other payments, and the amounts due are no longer in issue. They were deemed admitted by the Respondent's failure to make a specific denial.

<sup>&</sup>lt;sup>4</sup> Golden State Bottling v. NLRB, 414 U.S. 168 (1973).

<sup>&</sup>lt;sup>5</sup>White Oak was owned by Jerry and Arlene Deel. Its corporate officers were Jerry Deel—president; Arlene Deel—vice president, chief executive officer; and Patsy Fuller (Arlene's sister and White Oak's part-time bookkeeper)—secretary/treasurer. The Deels, Fuller, and William Clay were White Oak's directors.

minous Coal Wage Agreement with United Mine Workers (UMW).

On April 11, 1984, JAP Leasing, Inc. (JAP) was incorporated to hold White Oak's mining equipment and to insulate it from attachment.<sup>6</sup> JAP leased back mining equipment to White Oak for \$12,000 per month.<sup>7</sup> JAP was not incorporated to avoid White Oak's liability for prospective unfair labor practices.

White Oak's collective-bargaining agreement with UMW expired on September 30, 1984. Jack Head was White Oak's agent and chief negotiator for a new contract. In December 1984, following three negotiating sessions, White Oak's employees engaged in a strike. Certain events before and after the strike gave rise to charges filed by UMW between November 27, 1984, and May 21, 1985. The General Counsel issued an 8(a)(5), (3), and (1) complaint on September 27, 1985. In October and November 1985, Administrative Law Judge Thomas Ricci heard the underlying case.8

In January 1986, Clinchfield leased the coal reserves being mined by White Oak to Haysi Coal Processing Company (Haysi). Haysi refused to permit the Deels or White Oak to continue mining on its leased reserves. Thereafter, White Oak ceased functioning as an operating entity.

On January 28, 1986, Jack Head reached an agreement to mine coal for Haysi. Head formed Paroki Enterprises, Inc. (Paroki) to perform the contract mining. Like JAP, Paroki was not created to evade White Oak's pending responsibilities under our Act. Rather, Paroki was created to secure the business denied to White Oak by Haysi.

Head asked Arlene Deel to manage Paroki's day-to-day operations. Paroki needed a permit to commence mining. On March 1, 1986, Arlene Deel, as president of Paroki, applied to the Commonwealth of Virginia for transfer of White Oak's mining permit (#1200143) to Paroki. Contemporaneously, she executed an agreement for Paroki accepting "the terms of the approved permit #1200143 . . . issued to White Oak." On March 3, 1986, Jerry Deel, as president of White Oak, relinquished rights under the permit to Paroki. Also on March 3, 1986, Arlene Deel, as president of Paroki, filed application to succeed to White Oak's permit

#1200143.<sup>10</sup> No consideration was paid to White Oak for transfer of this major, albeit intangible, corporate asset. The Deels, on the other hand, received employment with, and corporate directorship of, Paroki; and Arlene Deel was granted a 30-percent ownership interest in that company.

Paroki began mining from the same portal used by White Oak, but at a slightly different angle. Ten of Paroki's eleven employees came directly from White Oak, including Jerry Deel, who hauled coal in his 1977 truck.<sup>11</sup> Essentially, Paroki continued White Oak's practice of leasing equipment owned by JAP.

Eventually, Haysi terminated Paroki's lease and/or contract mining agreement. 12 On August 1, 1988, Paroki contracted to mine for Clinchfield. 13 Clinchfield, Haysi, and White Oak (by Arlene Deel) executed a settlement and release agreement dated August 31, 1988. By its terms, White Oak agreed to pay Clinchfield \$6096 to settle litigation involving their 1982 mining contract. The settlement and release agreement also provided for termination of the Clinchfield-Haysi lease, under which *White Oak* (purportedly had) contracted with Haysi to perform certain mining operations. 14 Further, Clinchfield, Haysi, and White Oak executed mutually coextensive releases.

Meanwhile, the Deels misused corporate identity and assets. The Deels used JAP funds to pay personal notes. On March 4, 1983, while White Oak was extant, and before JAP was incorporated, Jerry Deel executed a personal note to Dominion Bank for \$14,808.24. This note carried a monthly payment of \$411.34. On February 21, 1986, Arlene Deel wrote a JAP check for \$411.34 to Dominion Bank. Similarly, on March 23, 1983, the Deels jointly executed a personal note to Dominion Bank to purchase a scoop for \$37,433.68. This note carried a monthly payment of \$1,040.38. On February 21, 1986, after White Oak had ceased function-

<sup>&</sup>lt;sup>6</sup>JAP was 70-percent owned by David Blevins and 30 percent by Fuller. Its officers were Fuller, president, and Arlene Deel, secretary. The Deels and Fuller were JAP's directors.

<sup>&</sup>lt;sup>7</sup> JAP's tax returns do not reflect depreciation writeoffs.

<sup>&</sup>lt;sup>8</sup> On March 17, 1986, Judge Ricci, now retired, issued his decision finding certain 8(a)(5) violations. As noted, in June 1989, we found additional 8(a)(5), (3), and (1) violations.

<sup>&</sup>lt;sup>9</sup>Paroki filed its articles of incorporation on February 20, 1986. These articles listed the Deels and Jack Head as directors. A certificate of incorporation issued on March 3, 1986. Paroki's 1992 annual report to the State Corporation Commission lists Arlene Deel as president and Jerry Deel, her husband, as vice president. Sixty percent of Paroki stock is owned by Head, thirty percent by Arlene Deel, and ten percent by Pamela Deel, the Deels' daughter.

<sup>&</sup>lt;sup>10</sup> White Oak's original application for a permit dated February 8, 1982, and Paroki's March 3, 1986 application to succeed to this permit, are both signed by Arlene Deel. These applications show the same mining location. Paroki's application based its right to mine on the January 1986 agreement and lease between Clinchfield and Hayei

<sup>&</sup>lt;sup>11</sup>We adopt the judge's dismissal of various allegations against Jerry C. Deel Trucking.

<sup>&</sup>lt;sup>12</sup>This agreement is not in evidence. Arlene Deel testified that Haysi cancelled Paroki's lease.

<sup>13</sup> Contract mining agreements between Paroki and Clinchfield dated August 1, 1988, and between White Oak and Clinchfield dated October 1, 1982, are nearly identical. Arlene Deel executed these agreements for Paroki and White Oak. The last page of the Paroki agreement shows that Paroki is paying Clinchfield at the rate of \$1.50 per ton until a maximum of \$22,777 for "trespass and White Oak settlement." This portion of the agreement between Paroki and Clinchfield appears to have been executed by Arlene Deel on August 24 1988

<sup>&</sup>lt;sup>14</sup> Notwithstanding this contractual provision, it was Paroki, not White Oak, that contracted with Haysi to mine at this time. As noted, White Oak had ceased operating in 1986.

ing as an operating entity and Paroki had been incorporated, Arlene Deel executed a JAP check to Dominion Bank for \$1,040.38. On December 28, 1985, Jerry Deel purchased a Ford Bronco. This purchase was financed by personal loan from Dominion Bank. This loan carried monthly payments of \$474.02. Twice in 1986, twice in 1987, and twice in 1988, Arlene Deel signed JAP checks payable to Dominion Bank for \$474.02. On July 18, 1988, Arlene Deel executed another JAP check to the bank for \$971.74.

The Deels' disregard of corporate form, and their practice of diverting corporate assets for personal purposes, also depleted the assets of White Oak and Paroki. On May 3, 5, 11, 17, and 25, 1986, respectively, after White Oak ceased operating, the Deels wrote checks to Jerry's church on the White Oak account for \$30, \$45, \$30, \$25, and \$30.\text{15} On May 4, 1986, Arlene Deel wrote a \$25 check on the White Oak account to renew Jerry's membership in the International Hot Rod Association. Thus, after White Oak ceased operating, there was some residue of funds in its account. However, no business connection for these expenditures was shown.

Similarly, between April 1988 and August 1991, the Deels wrote at least 12 checks on the Paroki account to Jerry's church. These checks ranged in amount from \$25 to \$35.\(^{16}\) In addition, Arlene Deel used \$1,414.73 in Paroki funds to buy house trailer furniture for personal benefit. Further, although Arlene Deel testified that Paroki owned no vehicles, she wrote checks totaling \$303.75 to the Virginia Department of Motor Vehicles on the Paroki account in April 1988. On December 31, 1990, she wrote a Paroki check to a Ford-Mercury dealer for \$262.41. This evidence indicates that the Deels used Paroki funds for personal matters and that Paroki Majority Owner and Director Head permitted them to treat Paroki money as their own.

In sum, the Deels drew corporate funds for personal matters from whatever business account was solvent at the time.

## II. PIERCING THE CORPORATE VEIL TO FIND THE DEELS LIABLE

The judge found that the Deels were personally liable for White Oak's unfair labor practices. 17 As noted,

we agree with the judge that the Deels are alter egos of, and a single employer with, White Oak, JAP, and Paroki. However, the precedent that the judge properly relied on to support alter ego and single employer findings does not resolve the personal liability issue. The Board's standard for resolving that issue was set forth in *Riley Aeronautics Corp.*, 178 NLRB 494 (1969).

In *Riley*, also a supplemental backpay proceeding, the Board adopted the findings and conclusions of the judge, who rejected personal liability, after setting forth several legal bases for piercing the corporate veil:

[T]he corporate veil will be pierced whenever it is employed to perpetrate fraud, evade existing obligations, or circumvent a statute. . . . Thus, in the field of labor relations, the courts and Board have looked beyond organizational form where an individual or corporate employer was no more than an *alter ego* or a "disguised continuance of the old employer" . . .; or was in active concert or participation in a scheme or plan of evasion . . .; or siphoned off assets for the purpose of rendering insolvent and frustrating a monetary obligation such as backpay . . .; or so integrated or intermingled his assets and affairs that "no distinct corporate lines are maintained." <sup>18</sup>

We have reconsidered the *Riley* standard. We find *Riley*'s multifaceted approach to imposing personal liability to be unclear and unwieldy. The 10th Circuit has recently set forth a thorough discussion of this issue. <sup>19</sup> We have decided to adopt that court's two-pronged analytical framework for piercing the corporate veil. In doing so, we reaffirm that personal liability for remedial obligations arising from corporate unfair labor practices under the National Labor Relations Act is a question of Federal law because it arises in the context of a Federal labor dispute. <sup>20</sup>

<sup>&</sup>lt;sup>15</sup> The judge found that Arlene Deel wrote all of these checks. The record reflects that Jerry Deel wrote most of these checks. This error does not affect our decision.

<sup>&</sup>lt;sup>16</sup> The judge found, and we agree, that the church donations were most likely personal offerings drawn from Paroki funds, but were not consciously designed to evade White Oak's backpay liability.

 $<sup>^{\</sup>rm 17}{\rm The}$  essence of the judge's findings for imposing personal liability is as follows:

<sup>[</sup>The Deels] carefree use of assets and the various positions of control they hold in White Oak, Paroki, and J.A.P., including the hands-on supervision of the operations of White Oak, of which J.A.P. is but an appendage, and Paroki are enough to show the primary operators and beneficiaries of all these organi-

zations are Jerry and Arlene Deel who are in fact the alter egos of White Oak, J.A.P., and Paroki, and controlled or operated these entities for their personal benefits. [Citation omitted.] Although the evidence falls short of proving an intent to avoid White Oak's backpay liabilities, a finding of such intent is not "the sine qua non" of alter ego status. [Fugazy Continental Corp., 265 NLRB 1301 (1982), enfd. 725 F.2d 1416 (D.C. Cir. 1984).] I further find that inasmuch as Arlene and Jerry Deel are engaged in mining endeavors which are or have been interrelated in operation, have common management, ownership, have actual control of employee relations at both White Oak and Paroki by Arlene Deel, and use the funds of all for their personal purchases, they therefore constitute a single employer with White Oak, J.A.P., and Paroki. [See, e.g., Emsing's Supermarkets, Inc., 284 NLRB 302 (1987),enfd. 872 F.2d 1279, 1289 (7th Cir. 1989).]

<sup>&</sup>lt;sup>18</sup> 178 NLRB at 501 (citations omitted).

<sup>&</sup>lt;sup>19</sup> NLRB v. Greater Kansas City Roofing, 2 F.3d 1047 (10th Cir. 1993), denying enf. in pertinent part of 305 NLRB 720 (1991).

<sup>&</sup>lt;sup>20</sup> NLRB v. Fullerton Transfer & Storage, 910 F.2d 331, 335 (6th Cir. 1990). See also Textile Workers v. Lincoln Mills, 353 U.S. 448 (1957).

Under Federal common law, the corporate veil may be pierced when: (1) there is such unity of interest, and lack of respect given to the separate identity of the corporation by its shareholders, that the personalities and assets of the corporation and the individuals are indistinct, *and* (2) adherence to the corporate form would sanction a fraud, promote injustice, or lead to an evasion of legal obligations.<sup>21</sup>

When assessing the first prong to determine whether the shareholders and the corporation have failed to maintain their separate identities, we will consider generally (a) the degree to which the corporate legal formalities have been maintained, and (b) the degree to which individual and corporate funds, other assets, and affairs have been commingled.<sup>22</sup> Among the specific factors we will consider are: (1) whether the corporation is operated as a separate entity; (2) the commingling of funds and other assets; (3) the failure to maintain adequate corporate records; (4) the nature of the corporation's ownership and control; (5) the availability and use of corporate assets, the absence of [same], or undercapitalization; (6) the use of the corporate form as a mere shell, instrumentality or conduit of an individual or another corporation; (7) disregard of corporate legal formalities and the failure to maintain an arm's-length relationship among related entities; (8) diversion of the corporate funds or assets to noncorporate purposes;<sup>23</sup> and, in addition, (9) transfer or disposal of corporate assets without fair consideration.

When assessing the second prong, we must determine whether adhering to the corporate form and not piercing the corporate veil would permit a fraud, promote injustice, or lead to an evasion of legal obligations. The showing of inequity necessary to warrant the equitable remedy of piercing the corporate veil must flow from misuse of the corporate form. Further, the individuals charged personally with corporate liability must be found to have participated in the fraud, injustice, or inequity that is found.

Applying this two-pronged analytical framework, we pierce the corporate veil to hold Arlene and Jerry Deel jointly and severally liable for White Oak's remedial and backpay obligations. The Deels have extensively disregarded the separate identities of their corporate alter egos, White Oak, Paroki, and JAP. We find that adherence to the corporate form would result in injustice and would lead to an evasion of legal obligations.

We also note that the Deels were responsible for White Oak's unfair labor practices. They maintained significant ownership in, or exercised central and pervasive control over, each of the corporate alter egos. They misused the corporate structure by diverting corporate assets for personal use. They transferred cor-

porate assets, without arm's-length dealing, for personal gain. They misrepresented or interchanged corporate identity and obligation in legal documents, after they were on notice of White Oak's pending backpay liability.

Specifically, the Deels caused White Oak to transfer to Paroki a major asset, its mining permit, without bona fide consideration flowing to White Oak. The Deels, on the other hand, received personal economic benefit from this transfer, through employment by, directorship of, and Arlene's ownership in Paroki. The Deels also misused the corporate form for personal gain when, as demonstrated above, they continuously commingled and diverted White Oak, Paroki, and JAP funds for personal purposes. They repeatedly used each of these corporations as mere instrumentalities or conduits to divert corporate assets to personal, noncorporate uses. In doing so, they failed to maintain adequate corporate records to justify this commingling of personal and corporate finances and affairs. Further, the Deels disregarded corporate identity and legal formality by executing a settlement and release agreement, which indicated that White Oak was performing certain mining operations. In fact, Paroki was performing this mining and White Oak had ceased functioning as an operating entity. Subsequently, the Deels caused Paroki to satisfy a White Oak settlement with Clinchfield.

In short, the Deels failed to maintain an arm'slength relationship between themselves and the related corporate entities under their control. In these circumstances, we find such unity of interest, and lack of respect given by the Deels to the separate corporate identities, that the personalities and assets of these corporations and the Deels effectively have been blurred.

The Deels' blurring of separate corporate identity, and their misuse of the corporate assets and form, is unfair, unjust, and has resulted in an evasion of White Oak's remedial and backpay obligations for unfair labor practices that the Deels committed. The natural, foreseeable, and inevitable consequence of the Deels' use of corporate assets for personal gain, misuse of the corporate form, and disregard of corporate formality, is the diminished ability of the corporate alter egos to satisfy White Oak's statutory remedial obligations. Accordingly, we pierce the corporate veil and find the Deels jointly and severally liable for White Oak's remedial obligations under the Act.

Finally, in accordance with the General Counsel's request for clarification, we find that the Respondents, White Oak, and its alter ego and/or successor Paroki, JAP, and Arlene and Jerry Deel, have a continuing backpay liability. We also approve the General Counsel's attachments detailing amounts due and owing to certain discriminatees and the pension trust fund in ac

 $<sup>^{21}\,</sup>NLRB$  v. Greater Kansas City Roofing, supra at 1052.

<sup>&</sup>lt;sup>22</sup> Id.

<sup>&</sup>lt;sup>23</sup> Id.

cordance with the amended compliance specification. Further, we find that the Regional Director's method of computing the amounts due to the pension trust fund is appropriate for any period of continuing liability to this fund. We modify the judge's recommended Order accordingly.

## **ORDER**

The National Labor Relations Board adopts the recommended Order of the administrative law judge as modified and set forth below and orders that the Respondent, White Oak Coal Co., Inc. and its alter ego and/or successor Paroki Enterprises, Inc., JAP Leasing, Inc., Arlene Deel and Jerry Deel, Haysi, Virginia, their officers, agents, successors, and assigns, shall fully comply with all aspects of the Board's Order. In this

regard, these Respondents shall pay backpay and interest and amounts due the United Mine Workers of America 1974 Pension Trust, as computed in the compliance specification and the amendments of February 4 and April 14, 1992, and any additional amounts thereafter accruing under the Regional Director's method of computing continuing liability, until the backpay and trust fund obligations lawfully terminate. The Respondents shall also pay discriminatees Carl Sykes and Richard Kiser backpay as set forth in amended backpay computations appended hereto as attachments 1 and 2, respectively.

The Respondents shall notify the Regional Director in writing within 20 days from the date of this Order what steps the Respondents have taken to comply.

Attachment 1-Kiser, Richard

Yr./Qtr.	Reg. Hrs.	Wage Rate	Total Gross Backpay	Total Interim Earnings	Total Interim Expenses	Net Interim Earnings	Net Backpay	Medical Expenses
84/2	136.00	\$13.39	\$1,821	\$1,769.36	\$0	\$1,769	52	\$0
84/3	520.00	13.39	6,964	6,765.20	0	6,765	199	0
84/4	400.00	13.39	5,357	5,204.00	0	5,204	153	0
35/2	464.00	13.39	6,214	2,600.00	0	2,600	3,614	0
35/3	520.00	13.39	6,964	2,600.00	0	2,600	4,364	0
35/4	528.00	13.39	7,072	2,600.00	0	2,600	4,472	0
36/1	512.00	13.39	6,857	2,600.00	0	2,600	4,257	0
36/2	520.00	13.39	6,964	2,600.00	0	2,600	4,364	0
36/3	528.00	13.39	7,072	3,960.00	0	3,960	3,112	0
36/4	528.00	13.39	7,072	3,960.00	0	3,960	3,112	0
37/1	512.00	13.39	6,857	3,840.00	0	3,840	3,017	0
7/2	520.00	13.39	6,964	3,012.40	0	3,012	3,952	0
7/3	528.00	13.39	7,072	3,545.06	0	3,545	3,526	0
7/4	528.00	13.39	7,072	506.43	0	506	6,565	0
88/1	520.00	13.39	6,964	3,316.43	0	3,316	3,648	0
8/2	520.00	13.39	6,964	3,316.43	0	3,316	3,648	0
8/3	528.00	13.39	7,072	3,316.43	0	3,316	3,755	0
8/4	520.00	13.39	6,964	3,316.45	0	3,316	3,648	0
9/1	520.00	13.39	6,964	2,837.25	0	2,837	4,127	0
9/2	520.00	13.39	6,964	2,837.25	0	2,837	4,127	0
9/3	520.00	13.39	6,964	2,164.50	0	2,165	4,800	0
9/4	520.00	13.39	6,964	2,164.50	0	2,165	4,800	0
0/1	520.00	13.39	6,964	2,000.00	0	2,000	4,964	0
0/2	520.00	13.39	6,964	5,200.00	0	5,200	1,764	0
00/3	520.00	13.39	6,964	5,200.00	0	5,200	1,764	0
0/4	528.00	13.39	7,072	5,280.00	0	5,280	1,792	0
1/1	520.00	13.39	6,964	2,180.00	0	2,180	4,784	0
1/2	520.00	13.39	6,964	720.00	0	720	6,244	300
1/3	520.00	13.39	6,964	4,680.00	0	4,680	2,284	0
1/4	520.00	13.39	6,964	4,680.00	960	3,720	3,244	0
Total	15,080.00		\$201,966				\$104,155	

Attachment 2—Sykes, Carl

Yr./Qtr.	Reg. Hrs.	Wage Rate	Total Gross Backpay	Total Interim Earnings	Total Interim Expenses	Net Interim Earnings	Net Backpay	Medical Expenses
84/2	136.00	\$13.39	\$1,821	\$1,700.00	\$0	1,700	\$121	\$0
84/3	520.00	13.39	6,964	6,500.00	0	6,500	464	0
84/4	400.00	13.39	5,357	5,000.00	0	5,000	357	0

Attachment 2—Sykes, Carl

Yr./Qtr.	Reg. Hrs.	Wage Rate	Total Gross Backpay	Total Interim Earnings	Total Interim Expenses	Net Interim Earnings	Net Backpay	Medical Expenses
85/2	464.00	13.39	6,214	2,000.63	0	2001	4,214	0
85/3	520.00	13.39	6,964	2,000.51	0	2,001	4,964	0
85/4	528.00	13.39	7,072	2,000.63	0	2,001	5,071	0
86/1	512.00	13.39	6,857	2,210.12	0	2,210	4,647	0
86/2	520.00	13.39	6,964	2,210.12	0	2,210	4,754	0
86/3	528.00	13.39	7,072	2,210.12	0	2,210	4,861	0
86/4	528.00	13.39	7,072	2,210.12	0	2,210	4,861	0
87/1	512.00	13.39	6,857	4,026.57	0	4,027	2,831	0
87/2	520.00	13.39	6,964	4,026.57	0	4,027	2,938	0
87/3	528.00	13.39	7,072	4,026.57	386.40	3,640	3,431	0
87/4	528.00	13.39	7,072	4,026.57	0	4,027	3,045	0
38/1	520.00	13.39	6,964	3,196.53	0	3,197	3,768	0
38/2	520.00	13.39	6,964	3,196.53	0	3,197	3,768	0
88/3	520.00	13.39	6,964	3,196.53	0	3,197	3,768	0
88/4	528.00	13.39	7,072	4,510.53	278.72	4,232	2,840	0
89/1	520.00	13.39	6,964	4,236.05	1,119.52	3,117	3,848	0
39/2	520.00	13.39	6,964	4,236.05	1,119.52	3,117	3,848	0
89/3	520.00	13.39	6,964	4,236.05	1,119.52	3,117	3,848	0
39/4	520.00	13.39	6,964	4,236.05	1,119.52	3,117	3,848	0
90/1	520.00	13.39	6,964	4,267.50	1,119.52	3,148	3,816	0
90/2	520.00	13.39	6,964	4,267.50	1,119.52	3,148	3,816	0
90/3	520.00	13.39	6,964	4,267.50	1,119.52	3,148	3,816	0
90/4	528.00	13.39	7,072	4,267.50	1,119.52	3,148	3,924	0
91/1	520.00	13.39	6,964	4,346.97	400.00	3,947	3,017	0
91/2	520.00	13.39	6,964	4,296.97	0	4,297	2,667	0
91/3	520.00	13.39	6,964	4,296.97	0	4,297	2,667	0
91/4	520.00	13.39	6,963	4,296.97	0	4,297	2,666	0
Total	15,080.00		\$201,965	,		*	\$102,485	